EXHIBIT P

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December 18, 2020

Via E-mail

Michael J. Melkersen, Esq., Melkersen Law Group, LLC, 5 Surfside Road – Palmas Del Mar, Humacao, Puerto Rico 00791.

> Re: Garcia, et al. v. Volkswagen Group of America, Inc., et al., Case No. 1:19-cv-331-LO-MSN

Dear Mike:

On behalf of Volkswagen Group of America, Inc. ("VWGoA"), I write in response to your December 8, 2020 emails regarding your further and additional requests for VWGoA custodians.

As you are aware, in my September 28, 2020 letter, VWGoA proposed to add 11 custodians. In my October 15, 2020 letter, VWGoA agreed to add a further seven document custodians at your request. Finally, in my November 25, 2020 letter, and in further response to your requests for additional custodians, VWGoA agreed to add an additional 18 custodians, for a total of 36 VWGoA document custodians.

VWGoA has proposed not only a more than reasonable number of custodians, but also a set of custodians whose responsibilities and positions encompass the scope of your requests for production to VWGoA. As such, VWGoA does not agree to add any additional document custodians, especially in light of the fact that you continue to request new custodians, and seemingly without regard to the large number of custodians VWGoA has already agreed to add. To give just one example, in your December 8, 2020 email of 5:56 a.m., you note that you "definitely still need someone from your client's customs' department," but appear to disregard the fact that in my September 28, 2020 email, VWGoA agreed to make Patrick Stowe, its head of customs, a custodian in this case, and that in my November 25, 2020 letter, VWGoA agreed to an additional customs custodian – John Ellefson.

Michael J. Melkersen, Esq.

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With respect to Michael Horn, we understand that you are considering whether to stand by your request, in light of the documents we provided after our December 14, 2020 meet and confer.

* * *

We are available to meet-and-confer on these and any other discovery issues.

Sincerely,

/s/ Suhana S. Han

Suhana S. Han

cc: Counsel of record